

## CHAPTER 160

### COMPLAINTS AGAINST PEACE OFFICERS AND PUBLIC SAFETY AND EMERGENCY PERSONNEL — ADMINISTRATIVE PROCEDURES

S.F. 457

**AN ACT** relating to the rights of peace officers and public safety and emergency personnel.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. NEW SECTION. 80F.1 PEACE OFFICER, PUBLIC SAFETY, AND EMERGENCY PERSONNEL BILL OF RIGHTS.

1. As used in this section, unless the context otherwise requires:

a. “Complaint” means a formal written allegation signed by the complainant or a written statement by an officer receiving an oral complaint stating the complainant’s allegation.

b. “Formal administrative investigation” means an investigative process ordered by a commanding officer of an agency or commander’s designee during which the questioning of an officer is intended to gather evidence to determine the merit of a complaint which may be the basis for seeking removal, discharge, or suspension, or other disciplinary action against the officer.

c. “Informal inquiry” means a meeting by supervisory or command personnel with an officer who is the subject of an allegation, for the purpose of resolving the allegation or determining whether a formal administrative investigation should be commenced.

d. “Interview” means the questioning of an officer who is the subject of a complaint pursuant to the formal administrative investigation procedures of the investigating agency, if such a complaint may be the basis for seeking removal, discharge, or suspension, or other disciplinary action against the officer. “Interview” does not include questioning as part of any informal inquiry or questioning related to minor infractions of agency rules which will not result in removal, discharge, suspension, or other disciplinary action against the officer.

e. “Officer” means a certified law enforcement officer, fire fighter, emergency medical technician, corrections officer, detention officer, jailer, probation or parole officer, communications officer, or any other law enforcement officer certified by the Iowa law enforcement academy and employed by a municipality, county, or state agency.

f. “Statement” means the statement of the officer who is the subject of an allegation in response to a complaint.

2. This section is not applicable to a criminal investigation of an officer or where other investigations pursuant to state or federal law require different investigatory procedures.

3. A formal administrative investigation of an officer shall be commenced and completed in a reasonable period of time and an officer shall be immediately notified of the results of the investigation when the investigation is completed.

4. An officer shall not be compelled to submit to a polygraph examination against the will of the officer except as otherwise provided in section 730.4, subsection 3.

5. An officer who is the subject of a complaint, shall at a minimum, be provided a written summary of the complaint prior to an interview. If a collective bargaining agreement applies, the complaint or written summary shall be provided pursuant to the procedures established under the collective bargaining agreement. If the complaint alleges domestic abuse, sexual abuse, or sexual harassment, an officer shall not receive more than a written summary of the complaint.

6. An officer being interviewed shall be advised by the interviewer that the officer shall answer the questions and be advised that the answers shall not be used against the officer in any subsequent criminal proceeding.

7. An interview of an officer who is the subject of the complaint shall, at a minimum, be audio recorded.

8. The officer shall have the right to have legal counsel present, at the officer's expense, during the interview of the officer. In addition, the officer shall have the right, at the officer's expense, to have a union representative present during the interview or, if not a member of a union, the officer shall have the right to have a designee present.

9. If a formal administrative investigation results in the removal, discharge, or suspension, or other disciplinary action against an officer, copies of any witness statements and the investigative agency's report shall be timely provided to the officer, upon the request of the officer.

10. An interview shall be conducted at any facility of the investigating agency.

11. If an interview is conducted while an officer is off duty, the officer shall be compensated as provided by law, or as provided in the applicable collective bargaining agreement.

12. If a complaint is determined by the investigating officer to be a violation of section 718.6, the investigating officer shall be responsible for filing the necessary paperwork with the county attorney's office in order for the county attorney to make a determination as to whether to charge the person with a violation of section 718.6.

13. An officer shall have the right to pursue civil remedies under the law against a citizen arising from the filing of a false complaint against the officer.

14. Notwithstanding any other provision of state law to the contrary, an officer shall not be denied the opportunity to be a candidate for any elected office as long as the officer's candidacy does not violate the federal Hatch Act, 5 U.S.C. § 1501 et seq. An officer may be required, as a condition of being a candidate, to take a leave of absence during the campaign. If the officer is subject to chapter 341A and is a candidate for county sheriff, the candidate, upon the candidate's request, shall automatically be given a leave of absence without pay as provided in section 341A.18.

15. An officer shall have the right, as any other citizen, to engage in political activity except while on duty as long as the officer's political activity does not violate the federal Hatch Act, 5 U.S.C. § 1501 et seq. An officer shall not be required to engage in political activity by the officer's agency, a representative of the officer's agency, or any other agency.

16. An officer shall not be discharged, disciplined, or threatened with discharge or discipline in retaliation for exercising the rights of the officer enumerated in this section.

17. The rights enumerated in this section are in addition to any other rights granted pursuant to a collective bargaining agreement or other applicable law.

18. A municipality, county, or state agency employing an officer shall not publicly release the officer's official photograph without the written permission of the officer or without a request to release pursuant to chapter 22.

19. If a formal administrative investigation results in removal, discharge, suspension, or disciplinary action against an officer, and the officer alleges in writing a violation of the provisions of this section, the municipality, county, or state agency employing the officer shall hold in abeyance for a period of ten days any punitive action taken as a result of the investigation, including a reprimand. An allegation of a violation of this section may be raised and given due consideration in any properly authorized grievance or appeal exercised by an officer, including but not limited to a grievance or appeal exercised pursuant to the terms of an applicable collective bargaining agreement and an appeal right exercised under section 341A.12 or 400.20.

Approved May 15, 2007

**CHAPTER 161****STATE EARNED INCOME TAX CREDIT —  
MISCELLANEOUS CHANGES***S.F. 590*

**AN ACT** relating to the state earned income tax credit by increasing the amount of the tax credit and making the tax credit refundable and including effective and retroactive applicability date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.12B, subsection 1, Code 2007, is amended to read as follows:

1. The taxes imposed under this division less the credits allowed under section 422.12 shall be reduced by an earned income credit equal to ~~six and one-half~~ seven percent of the federal earned income credit provided in section 32 of the Internal Revenue Code. Any credit in excess of the tax liability is ~~nonrefundable~~ refundable.

**COORDINATING AMENDMENTS**

Sec. 2. Section 422.11, Code 2007, is amended to read as follows:

**422.11 FRANCHISE TAX CREDIT.**

The taxes imposed under this division, less the credits allowed under ~~sections~~ section 422.12 and ~~422.12B~~, shall be reduced by a franchise tax credit. A taxpayer who is a shareholder in a financial institution, as defined in section 581 of the Internal Revenue Code, which has in effect for the tax year an election under subchapter S of the Internal Revenue Code, or is a member of a financial institution organized as a limited liability company under chapter 524 that is taxed as a partnership for federal income tax purposes, shall compute the amount of the tax credit by recomputing the amount of tax under this division by reducing the taxable income of the taxpayer by the taxpayer's pro rata share of the items of income and expense of the financial institution and subtracting the credits allowed under ~~sections~~ section 422.12 and ~~422.12B~~. This recomputed tax shall be subtracted from the amount of tax computed under this division after the deduction for credits allowed under ~~sections~~ section 422.12 and ~~422.12B~~. The resulting amount, which shall not exceed the taxpayer's pro rata share of the franchise tax paid by the financial institution, is the amount of the franchise tax credit allowed.

Sec. 3. Section 422.11A, Code 2007, is amended to read as follows:

**422.11A NEW JOBS TAX CREDIT.**

The taxes imposed under this division, less the credits allowed under ~~sections~~ section 422.12 and ~~422.12B~~, shall be reduced by a new jobs tax credit. An industry which has entered into an agreement under chapter 260E and which has increased its base employment level by at least ten percent within the time set in the agreement or, in the case of an industry without a base employment level, adds new jobs within the time set in the agreement is entitled to this new jobs tax credit for the tax year selected by the industry. In determining if the industry has increased its base employment level by ten percent or added new jobs, only those new jobs directly resulting from the project covered by the agreement and those directly related to those new jobs shall be counted. The amount of this credit is equal to the product of six percent of the taxable wages upon which an employer is required to contribute to the state unemployment compensation fund, as defined in section 96.19, subsection 37, times the number of new jobs existing in the tax year that directly result from the project covered by the agreement or new jobs that directly result from those new jobs. The tax year chosen by the industry shall either begin or end during the period beginning with the date of the agreement and ending with the date by which the project is to be completed under the agreement. An individual may claim the new jobs tax credit allowed a partnership, subchapter S corporation, or estate or trust electing to have the income taxed directly to the individual. The amount claimed by the individual